<center>**REMARKS**</center>

Claims 1 – 8 are pending. Claims 1 – 8 have been amended. Reconsideration is requested.

<center>**35 U.S.C. 101 rejection**</center>

Claims 1 – 8 were rejected under 35 U.S.C. 101 as being directed to non-statutory subject matter. Independent claims 1, 3, 5, and 7 – 8 have been amended to protect statutory subject matter as outlined in <u>Interim Guidelines for Examination of Patent Applications for Patent Subject Matter Eligibility,</u> 22 November 2005. Support for the amendments can be found in the Specification, and specifically in the Summary and Figure 4.

As per <u>Interim Guidelines for Examination of Patent Applications for Patent Subject Matter Eligibility,</u> 22 November 2005, "If the record as a whole suggests that it is more likely than not that the claimed invention would be considered a practical application of an abstract idea, natural phenomenon, or law of nature, the examiner should not reject the claim." As noted in the Summary of the present invention, there are many issues with loss of data, and therefore there exists a practical application of "a more efficient technique for data packet transfer." "The present invention may eliminate the storing or dropping packets..." (Detailed Description of Invention, description of Fig. 3, page 9, line 7).

Applicant respectfully submits that amended claims 1 - 8 are directed to statuary subject matter.

<center>**35 U.S.C. 103(a) rejection**</center>

Claims 3 – 5, 7 and 8 were rejected under 35 U.S.C. 103(a) as being unpatentable over Brustoloni et al. (US. Patent 6,886,103) in view of Sapuntzakis, and further in view of Tsunoda (US. Patent 6,516435).

The clients have amended independent claims 3, 5, 7, and 8 to include the elements noted in claims 1 – 2 and 6, "wherein said RDMA header is between said IP header and said TCP header". Claim 4 dependant on claim 3 acquires the same element by reasons of dependency. The arguments submitted in Applicant's response of 28 February 2006 are applicable herein and are not repeated. Applicant

respectfully submit that amended claims 3 – 5, 7 and 8 are allowable over Brustoloni et al. (US. Patent 6,886,103) in view of Sapuntzakis, and further in view of Tsunoda (US. Patent 6,516435).

Applicant believes that the above amendments and remarks are fully responsive to all the objections and grounds of rejections by the examiner. In view of the foregoing amendments and remarks, the Applicant respectfully submits that all the pending claims are deemed to be allowable. Their favorable reconsideration and allowance is respectfully requested.

Should the Examiner have any question or comment as to the form, content or entry of this Amendment, the Examiner is requested to contact the undersigned at the telephone number below. Similarly, if there are any further issues yet to be resolved to advance the prosecution of this application to issue, the Examiner is requested to telephone the undersigned counsel.

Please charge any fee associated with this paper to deposit account No. 09-0468.

Respectfully submitted,

Dated: June 26, 2006   By: /Stephen C. Kaufman/

Stephen C. Kaufman
Attorney for Applicant
Registration No. 29,551

IBM Corporation
Intellectual Property Law Department
P. O. Box 218
Yorktown Heights, New York 10598
Telephone No.: (914) 945-3197